

Form **F-66 (IA-2)**  
(5-8-2013)

STATE OF IOWA

2013  
FINANCIAL REPORT  
FISCAL YEAR ENDED  
JUNE 30, 2013

CITY OF ROCK RAPIDS, IOWA

DUE: December 1, 2013

16206000800000  
CITY OF ROCK RAPIDS  
310 S 3RD AVE  
ROCK RAPIDS IA 51246

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, PLEASE RETURN TO

Mary Mosiman, CPA  
Auditor of State  
State Capitol Building  
Des Moines, IA 50319-0004

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	1,311,670		1,311,670	1,316,098
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	1,311,670		1,311,670	1,316,098
Delinquent property taxes	0		0	
TIF revenues	177,727		177,727	183,056
Other city taxes	247,916	0	247,916	240,049
Licenses and permits	11,522	0	11,522	7,500
Use of money and property	54,017	98,580	152,597	82,715
Intergovernmental	490,062	399,518	889,580	638,760
Charges for fees and service	379,372	4,128,947	4,508,319	4,995,118
Special assessments	53,711	0	53,711	60,000
Miscellaneous	299,554	42,532	342,086	656,200
Other financing sources	271,342	17,150	288,492	289,040
Total revenues and other sources	3,296,893	4,686,727	7,983,620	8,468,536
Expenditures and Other Financing Uses				
Public safety	295,308	0	295,308	404,010
Public works	644,922	0	644,922	842,906
Health and social services	914	0	914	1,000
Culture and recreation	588,182	0	588,182	660,897
Community and economic development	466,778	0	466,778	700,252
General government	202,078	0	202,078	233,791
Debt service	587,801	0	587,801	572,073
Capital projects	380,369	0	380,369	707,000
Total governmental activities expenditures	3,166,352	0	3,166,352	4,121,929
Business type activities	0	4,699,348	4,699,348	4,692,270
Total ALL expenditures	3,166,352	4,699,348	7,865,700	8,814,199
Other financing uses, including transfers out	271,192	0	271,192	289,040
Total ALL expenditures/And other financing uses	3,437,544	4,699,348	8,136,892	9,103,239
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-140,651	-12,621	-153,272	-634,703
Beginning fund balance July 1, 2012	3,102,734	4,148,418	7,251,152	
Ending fund balance June 30, 2013	2,962,083	4,135,797	7,097,880	-634,703
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2013	Amount - Omit cents	Indebtedness at June 30, 2013	Amount - Omit cents	
General obligation debt	\$ 3,325,000	Other long-term debt	\$ 0	
Revenue debt	\$ 60,000	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0			
		General obligation debt limit	\$ 5,913,972	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one	
		11-27-2013	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension
Jordan Kordahl	→	712	472-2553	
Signature of Mayor or other City official (Name and Title)			Date signed	
			November 21, 2013	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF ROCK RAPIDS			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by placing an <b>X</b> in the appropriate box on this sheet ONLY</div>						
Line No.	Item description	General  (a)	Special revenue  (b)	TIF special revenue  (c)	Debt service  (d)	Capital projects  (e)	Permanent  (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary  (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.	
1	Section A - TAXES											1	
2	Taxes levied on property	628,870	224,076		458,724			1,311,670			1,311,670	2	
3	Less: Uncollected property taxes - Levy year								0			0	3
4	Net current property taxes	628,870	224,076		458,724	0	0	1,311,670		T01	1,311,670	4	
5	Delinquent property taxes								0	T01	0	5	
6	Total property tax	628,870	224,076		458,724	0	0	1,311,670			1,311,670	6	
7	TIF revenues			177,727				177,727		T01	177,727	7	
	Other city taxes												
8	Utility tax replacement excise taxes	25	9		17			51		T15	51	8	
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9	
10	Parimutuel wager tax							0		C30	0	10	
11	Gaming wager tax							0		C30	0	11	
12	Mobile home tax	1,212	434		816			2,462		T19	2,462	12	
13	Hotel/motel tax							0		T19	0	13	
14	Other local option taxes		245,403					245,403		T09	245,403	14	
15	TOTAL OTHER CITY TAXES	1,237	245,846	0	833	0	0	247,916	0		247,916	15	
16	Section B - LICENSES AND PERMITS	11,522						11,522		T29	11,522	16	
17	Section C - USE OF MONEY AND PROPERTY											17	
18	Interest	10,503	6,473		3,333	6,550		26,859	91,700	U20	118,559	18	
19	Rents and royalties	22,055	5,103					27,158	6,880	U40	34,038	19	
20	Other miscellaneous use of money and property							0		U20	0	20	
21								0			0	21	
22	TOTAL USE OF MONEY AND PROPERTY	32,558	11,576	0	3,333	6,550	0	54,017	98,580		152,597	22	
23												23	
24	Section D - INTERGOVERNMENTAL											24	
25												25	
26	Federal grants and reimbursements											26	
27	Federal grants							0		B89	0	27	
28	Community development block grants							0		B50	0	28	
29	Housing and urban development							0		B50	0	29	
30	Public assistance grants							0		B79	0	30	
31	Payment in lieu of taxes							0		B30	0	31	
32	Hazard Mitigation, Energy Efficiency & Conservation Block Grant							0	399,518		399,518	32	
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	399,518		399,518	33	
34												34	
35												35	
36												36	
37												37	
38												38	
39												39	
40												40	

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ROCK RAPIDS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		244,107					244,107		C46	244,107	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants							0		C89	0	49
50	Iowa Department of Transportation	76,465						76,465		C89	76,465	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	State Access Plus	92						92		C89	92	54
55	State Open Access	526						526			526	55
56	State Enrich Iowa	975						975			975	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	78,058	244,107	0	0	0	0	322,165	0		322,165	60
61												61
62	Local grants and reimbursements											62
63	County contributions	16,479						16,479			16,479	63
64	Library service							0		D89	0	64
65	Township contributions	30,874						30,874		D89	30,874	65
66	Fire/EMT service							0		D89	0	66
67	Municipal Utilities	101,645	800			10,222		112,667		D89	112,667	67
68	Municipal Housing	7,877						7,877			7,877	68
69								0			0	69
70	Total local grants and reimbursements	156,875	800	0	0	10,222	0	167,897	0		167,897	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	234,933	244,907	0	0	10,222	0	490,062	399,518		889,580	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	694,410	A91	694,410	73
74	Sewer	5,280						5,280	239,687	A8Ø	244,967	74
75	Electric							0	2,257,085	A92	2,257,085	75
76	Gas							0	937,765	A93	937,765	76
77	Parking							0		A6Ø	0	77
78	Airport	56,350						56,350		AØ1	56,350	78
79	Landfill/garbage	199,142						199,142		A81	199,142	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ROCK RAPIDS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	<b>Section E - CHARGES FOR FEES AND SERVICE - Continued</b>											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges	1,729						1,729		A89	1,729	99
100	Park, recreation, and cultural charges	22,247						22,247		A61	22,247	100
101	Animal control charges	200						200		A89	200	101
102	Other charges - <i>Specify</i>	49,499						49,499			49,499	102
103	Community Center	44,925						44,925			44,925	103
104	<b>TOTAL CHARGES FOR SERVICE</b>	379,372	0	0	0	0	0	379,372	4,128,947		4,508,319	104
105												105
106	<b>Section F - SPECIAL ASSESSMENTS</b>				53,711			53,711		U01	53,711	106
107	<b>Section G - MISCELLANEOUS</b>											107
108	Contributions	185,234	4,072		65,000	0	20	254,326		U99	254,326	108
109	Deposits and sales/fuel tax refunds	1,605						1,605		U99	1,605	109
110	Sale of property and merchandise							0		U11	0	110
111	Fines	1,718						1,718		U30	1,718	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114	Sale of cemetery lots	600					5,390	5,990			5,990	114
115	Misc Sales	3,420						3,420	6,532		9,952	115
116	Refunds/Reimbursements	15,137	485					15,622			15,622	116
117	Revolving Loan Payments		16,873					16,873	36,000		52,873	117
118	Rock Rapids Development Corp. Loan Repayment							0			0	118
119								0			0	119
120	<b>TOTAL MISCELLANEOUS</b>	207,714	21,430	0	65,000	0	5,410	299,554	42,532		342,086	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ROCK RAPIDS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,496,206	747,835	177,727	581,601	16,772	5,410	3,025,551	4,669,577		7,695,128	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	150						150	17,150	NR	17,300	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	250,000						250,000			250,000	127
128	Internal TIF loans and transfers in	1,858				19,334		21,192			21,192	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	252,008	0	0	0	19,334	0	271,342	17,150		288,492	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,748,214	747,835	177,727	581,601	36,106	5,410	3,296,893	4,686,727		7,983,620	132
133												133
134	Beginning fund balance July 1, 2012	943,017	937,376	18,153	121,995	1,013,593	68,600	3,102,734	4,148,418		7,251,152	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	2,691,231	1,685,211	195,880	703,596	1,049,699	74,010	6,399,627	8,835,145		15,234,772	136
137												137
138												138
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF ROCK RAPIDS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	186,461	22,175					208,636		E62	208,636	2
3	Purchase of land and equipment	4,441						4,441		G62	4,441	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	4,082						4,082		E89	4,082	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	33,677	1,819					35,496		E24	35,496	13
14	Purchase of land and equipment	41,069						41,069		G24	41,069	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	1,389	195					1,584		E32	1,584	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	271,119	24,189	0	0	0	0	295,308			295,308	40



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ROCK RAPIDS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	<b>Section B — PUBLIC WORKS</b>											41
42	Roads, bridges, sidewalks — Current operation		180,633					180,633		E44	180,633	42
43	Purchase of land and equipment		37,557					37,557		G44	37,557	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	29,551						29,551		E44	29,551	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		37,303					37,303		E44	37,303	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		16,474					16,474		E81	16,474	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	104,735	5,506					110,241		E01	110,241	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	156,130						156,130		E81	156,130	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	24,322	52,711					77,033		E89	77,033	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68											0	68
69											0	69
70											0	70
71											0	71
72											0	72
73											0	73
74											0	74
75											0	75
76											0	76
77											0	77
78											0	78
79											0	79
80	<b>TOTAL PUBLIC WORKS</b>	314,738	330,184	0	0	0	0	644,922			644,922	80

[illegible]



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ROCK RAPIDS			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	134,597	25,892					160,489		E52	160,489	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	89,084	16,574					105,658		E61	105,658	127
128	Purchase of land and equipment	53,433						53,433		G61	53,433	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	1,000						1,000		E61	1,000	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	25,891	3,929					29,820		E03	29,820	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	123,572	273					123,845		E61	123,845	135
136	Other culture and recreation	106,388	7,549					113,937		E61	113,937	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	533,965	54,217	0	0	0	0	588,182			588,182	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	32,326	15,836					48,162		E89	48,162	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	130,698	56,325					187,023		E89	187,023	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation	399						399		E50	399	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	1,102						1,102		E29	1,102	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	48,900	16,706					65,606		E89	65,606	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			164,486				164,486		E89	164,486	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	213,425	88,867	164,486	0	0	0	466,778			466,778	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

[illegible]

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF ROCK RAPIDS					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS						
Line No.	Item description	General  (a)	Special revenue  (b)	TIF Special revenue  (c)	Debt service  (d)	Capital projects  (e)	Permanent Fund  (f)	Total current governmental (Sum of cols. (a) through (f))  (g)	Proprietary  (h)	Code	GRAND TOTAL (Sum of col. (h))  (i)	Line No.	
197	Section I — BUSINESS TYPE ACTIVITIES												197
198	Water — Current operation									411,029	E91	411,029	198
199	Purchase of land and equipment									2,134	G91	2,134	199
200	Construction									348,151	F91	348,151	200
201	Sewer and sewage disposal — Current operation									211,767	E80	211,767	201
202	Purchase of land and equipment									1,067	G80	1,067	202
203	Construction									27,390	F80	27,390	203
204	Electric — Current operation									1,949,213	E92	1,949,213	204
205	Purchase of land and equipment									29,407	G92	29,407	205
206	Construction									549,115	F92	549,115	206
207	Gas Utility — Current operation									932,592	E93	932,592	207
208	Purchase of land and equipment									3,735	G93	3,735	208
209	Construction									17,776	F93	17,776	209
210	Parking — Current operation										E60	0	210
211	Purchase of land and equipment										G60	0	211
212	Construction										F60	0	212
213	Airport — Current operation										E01	0	213
214	Purchase of land and equipment										G01	0	214
215	Construction										F01	0	215
216	Landfill/Garbage — Current operation										E81	0	216
217	Purchase of land and equipment										G81	0	217
218	Construction										F81	0	218
219	Hospital — Current operation										E36	0	219
220	Purchase of land and equipment										G36	0	220
221	Construction										F36	0	221
222	Transit — Current operation										E94	0	222
223	Purchase of land and equipment										G94	0	223
224	Construction										F94	0	224
225	Cable TV, telephone, Internet — Current operation										E03	0	225
226	Purchase of land and equipment										G03	0	226
227	Housing authority — Current operation										E50	0	227
228	Purchase of land and equipment										G50	0	228
229	Construction										F50	0	229
230	Storm water — Current operation										E80	0	230
231	Purchase of land and equipment										G80	0	231
232	Construction										F80	0	232
233													233
234													234
235													235
236													236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ROCK RAPIDS			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation											238
239	Purchase of land and equipment											239
240	Construction											240
241												241
242	Enterprise Debt Service											242
243	Enterprise Capital Projects											243
244	Enterprise TIF Capital Projects											244
245	Internal service funds — Specify											245
246												246
247	Housing Incentive Program Loan											247
248	Lyon & Sioux RWS Loan											248
249												249
250												250
251	TOTAL BUSINESS TYPE ACTIVITIES											251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,501,758	531,938	164,486	587,801	380,369	0	3,166,352	4,699,348		7,865,700	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT											254
255	Regular transfers out		250,000					250,000		NE	250,000	255
256	Internal TIF loans/repayments and transfers out			21,192				21,192			21,192	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	250,000	21,192	0	0	0	271,192	0		271,192	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,501,758	781,938	185,678	587,801	380,369	0	3,437,544	4,699,348		8,136,892	259
260												260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nonspendable						74,010	74,010			74,010	263
264	Restricted		903,273	10,202	115,795	669,330		1,698,600			1,698,600	264
265	Committed	54,008						54,008			54,008	265
266	Assigned	645,406						645,406			645,406	266
267	Unassigned	490,059						490,059			490,059	267
268	Total Governmental	1,189,473	903,273	10,202	115,795	669,330	74,010	2,962,083			2,962,083	268
269	Proprietary								4,135,797		4,135,797	269
270	Total ending fund balance June 30, 2013	1,189,473	903,273	10,202	115,795	669,330	74,010	2,962,083	4,135,797		7,097,880	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	2,691,231	1,685,211	195,880	703,596	1,049,699	74,010	6,399,627	8,835,145		15,234,772	271
272												272

Part III		INTERGOVERNMENTAL EXPENDITURES		CITY OF ROCK RAPIDS				
Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>								
Purpose		Amount paid to other local governments		Purpose				
Correction.....		M05 \$		Highways.....L44 \$				
Health.....		M32		All other.....L89 \$				
Highways.....		M44						
Transit subsidies.....		M94						
Libraries.....		M52						
Police protection.....		M62 119,303						
Sewerage.....		M80						
Sanitation.....		M81						
All other.....		M89 \$ \$						
Part IV		SALARIES AND WAGES						
Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.								
				Amount - Omit cents				
Total salaries and wages paid.....				200 \$	1,172,658			
Part V		DEBT OUTSTANDING, ISSUED, AND RETIRED						
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2013			Interest paid this year	
Purpose	Debt outstanding JULY 1, 2012 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)		Other (g)
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
9. Streets	19U 3,735,000	29U	39U 410,000	49U 3,325,000	49U	49U	49U	I89 113,446
10. Buildings	19U 115,000	29U	39U 55,000	49U	49U	49U 60,000	49U	I89 6,355
11.	19U	29U	39U	49U	49U	49U	49U	I89
12.	19U	29U	39U	49U	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	3,850,000	0	465,000	3,325,000	0	60,000	0	119,801
B. Short-term debt		Amount - Omit cents						
Outstanding as of JULY 1, 2012				61V \$				
Outstanding as of JUNE 30, 2013				64V \$				
Part VI		DEBT LIMITATION FOR GENERAL OBLIGATION BONDS		Amount - Omit cents				
Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY								
Actual valuation -- January 1, 2011				\$	118,279,434	x .05 = \$	5,913,972	
Part VII		CASH AND INVESTMENT ASSETS AS OF		JUNE 30, 2013				
Type of asset		Amount - Omit cents						
		Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.		W01	W31	W61				
		\$ 115,795	\$ 669,330		6,312,755	7,097,880		
REMARKS							V98	